WEST VIRGINIA:

At a special session of the County Commission, held for the County of Mercer, at the Courthouse thereof, on Thursday, March 25, 2021.

Present: Gene Buckner, Commissioner
Present: Greg Puckett, Commissioner
Present: Bill Archer, Commissioner

NOTICE OF SPECIAL MEETING

THE MERCER COUNTY COMMISSION WILL MEET IN SPECIAL SESSION ON THURSDAY, MARCH 25, 2021 AT 10:00 A.M IN THE COMMISSION COURTROOM. THE PURPOSE OF THE MEETING IS FOR CONSIDERATION OF THE FOLLOWING:

- 1. EMPLOYMENT AND OATH OF OFFICE FOR EMERGENCY MANAGEMENT DIRECTOR/FLOODPLAIN MANAGER
- 2. APPROVAL OF FY 2021/2022 BUDGET
- 3. RESOLUTION OF SUPPORT FOR NATIONAL COAL HERITAGE GRANT APPLICATION
- 4. ADVERTISEMENT FOR OFFICE SPACE RENTALS AT THE GARDNER CENTER

GENE BUCKNER, PRESIDENT MERCER COUNTY COMMISSION

RE: OATH – EMERGENCY MANAGEMENT DIRECTOR/FLOODPLAIN MANAGER

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve the Employment and Oath of Office for Keith Gunnoe to serve as Emergency Management Director/Floodplain Manager.

RE: APPROVAL – FY 2021/2022 BUDGET

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve the FY 2021/2022 Budget. The total assessed value of

Mercer County is \$2,562,678,789. General Fund Budget is \$14,287,396 and Coal Severance Fund Budget is \$290,400.

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Mercer County Commission CLASS: _ 1 ___ TOTAL ASSESSED VALUE: _ 2,562,678,789

LEVY ESTIMATE OFFICIAL BUDGET DOCUMENT



Prescribed and furnished by the West Virginia State Auditor

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to: West Virginia State Auditor's Office, Attn: Ora Ash 200 West Main Street, Clarksburg, West Virginia 26301 Phone: 627-2415 / Toll Free 1-877-982-9148

ROSTER

COUNTY	Merzer County Commission	mission		Maling	Mailing Address: 1501 Main Street, Suite 210	cet, Suite 210
				City, State Zip	City, Sate Zip Code: Princeton, WV 24740	7 24740
COMMISSION MEETS	Every 2nd Tuesday of each month	th month			Courthouse Hours	8;30 a.m. to 4:30 p.m. Monday-Friday
PRESIDENT	Gene Buckner	PHONE	PHONE 304-487-8309	ext.	HAX	E-MAIL gene buckner@mercercountywy org
COMMISSIONER	Greg Puckett	PHONE	304-431-8527	cat.	FAX	E-MAIL greg-puckett@mercercountywv.org
COMMISSIONER	Bill Archer	PHONE	304-487-8310	cat.	FAX	E-MAIL bill archer@merocreountywv.org
COMMISSIONER		PHONE		GRI.	FAX	E-MAIL
COMMISSIONER		PHONE		ext.	FAX	E-MAIL.
COUNTY CLERK	Verlin Moye	PHONE	PHONE 304-487-8456	CAT.	FAX	E-MAIL moyeverlin@hotmail.com
CIRCUIT CLERK	Julie Ball	PHONE	304-487-8371	ext.	FAX	E-MAII. julie ball@courtswv.gov
ASSESSOR	Lyle Cottle	PHONE	304-487-8397	cxt.	FAX	E-MAIL lyle.cottle@mercercountywv.org
SHERIFF	Tommy Bailey	PHONE	304-487-8303	ext.	FAX	E-MAIL tommybailey@hotmsil.com
PROSECUTING ATTY	Brian Cochran	PHONE	304-487-8360	ext.	FAX	E-MAIL briancochrannicpa@gmail.com
ADM, ASSISTANT	Vicky Read	PHONE	304-487-8306	cxt.	FAX	E-MAIL mercerocommission@frontiemet.ne
TAX OFFICE	Angela Buckner	PHONE	304-487-8344	ext.	FAX	E-MAIL angio082074@ynhoo.com

PERSON TO CONTACT FOR BUDGET INFORMATION

804-487-8942 jassica dixon@marceneauntywy.org	Email	S, WEST VIRGINIA STATE	FREE, 1-817-962-9148,
304-487-8942 jas	Fax E	COVERNMENT SERVICE	LEPHONE 623-2415 (TOLL.
304-487-8316	Phone	(PLETING THESE PORMS SHOULD BE DIRECTED TO LOCAL COVERNMENT SERVICES, WEST VIRGINIA STATE	T MAIN STREET, CLARKSBURG WEST VIRGINIA 16391 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.
Deputy Clerk	Title	COMPLETING THESE PORT	WEST MAIN STREET, CLAR)
Jessica Dixon	Name	ANY QUESTIONS ABOUT	AUDITOR'S OFFICE, 200 V

Budget Form Rosser

West Virginia State Auditor's Office Local Government Services BTC 1240 (0100)

CERTIFICATE OF VALUATION

Mercer County Commission	Mercer
(Levying Body)	(County)

TO: County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2021.

Class I Personal Property Public Utility Property Total Class I	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (who Homested & Evenp) (Col A Minus Col D)
Class II					
Real Estate	N/A	N/A	N/A	N/A	860,663,550
Pensarial Property	N/A	N/A	N/A	N/A	13,597,508
Total Class II					874,261,058
Class III					
Real Estate	N/A	N/A	N/A		326,846,390
Personal Property	N/A	N/A	N/A		267,027,752
Public Utility Property	N/A	N/A	N/A		175,918,256
Total Class III					769,792,398
Class IV					
Real Estate	N/A	N/A	N/A		194,850,500
Personal Property	N/A	N/A	N/A		85,200,208
Public Utility Property	N/A	N/A	N/A		105,566,502
Total Class IV					385,617,210
TOTAL FOR					
LEVYING BODY	N/A	N/A	2,562,678,789	N/A	2,029,670,666
Previous Year Tota	N/A	N/A	N/A	N/A	1,984,015,268

Mercer County Commission SUPPLEMENTAL INFORMATION FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Percentage for Assessor's Valuation Fund	2.00%
Percentage for Delinquencies and Exonerations	5.00%
Percentage for Tax Discounts.	2.00%
Previous Year's Projected Revenue	8,898,642
(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULA 121').	R CURRENT EXPENSE LEVY Page, cell

131)

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Mercer County Commission	Mercer
(Levying Body)	County
TO: County Commission President	

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCE (ROLLED BACK LEVY RATE for the assessment year 2021.

Class I Personal Property	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing V alue	Column D Assessed Valuation For Tax Purpeses Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		855,126,850
Personal Property	N/A	N/A		13,238,553
Total Class II				868,365,403
Class III				
Real Estate	N/A	N/A		325,404,900
Personal Property	N/A	N/A		247,315,618
Public Utility Property	N/A	N/A		174,057,876
Total Class III				746,778,394
Class IV				
Real Estate	N/A	N/A		194,281,460
Personal Property	N/A	N/A		85,200,208
Public Utility Property	N/A	N/A		97,075,148
Total Class IV				376,556,816
TOTAL FOR LEVYING BODY				1,991,700,613
Previous Year Total	N/A	N/A	N/A	1,959,132,690

MERCER COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2021 - 2022

CLASS	ROLL BACK VALUE (Column D)	_	WEIGHTING	_	WEIGHTED ASSESSED VALUE		
Class I \$ Class 2 Class 3 Class 4	868,365,403 746,778,394 376,556,816	х	0.01 0.02 0.04 0.04	=	\$ 0 17,367,308 29,871,136 16,062,273		
Total All Classes	1,991,700,613		(Total WAV)		\$_62,300,717		
Assessor's Valuation % per Previous year's projecter\$	PVC: 8,898,642	[2.00% 1 03.00 %	%	\$9,165,601		
Divide by the TOTAL WEIGHTED ASSESSED VALUE (Total WAV) (use 4 decimal places here) \$ 0.1430							
The result of this division is then multiplied x 100 (use 2 decimal places here) and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30							
The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class I Rate as follows:							
Class 1 Rate	14.30	¢	X 2	=	Class 2 Rate: 28.60		
Class 1 Rate	14.30	¢	X 4	=	Class 3 & 4 Rate: 57.20		
DO NOT USE RATES II	N EXCESS OF 2	DEC	IMAL PLACE	s			
Divide by the TOTAL WEIGHTED A	SSESSED VALUE (TOTAL	. WA	V) USE 4 DECIMAL	POINTS H	ere 0.1471		

MERCER COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE

Maximum with Hearing 2021 - 2022

CLASS	ROLL BACK VALUE (Column D)	-	WEIGHTING		WEIGHTED ASSESSED VALUE	
Class I	\$	X	0.01	=	\$ 0	
Class 2	868,365,403	X	0.02	=	17,367,308	
Class 3	746,778,394	X	0.04	=	29,871,136	
Class 4	376,556,816	X	0.04	=	15,062,273	
Total All Classes	\$_1,991,700,613		(Total WAV)		\$ 62,300,717	
Assessor's Valuation % per Previous year's projecter \$			2.00% 112.00%	%	\$ 9,966,479	
Divide by the TOTAL WEIGHTED ASSESSED VALUE (Total WAV) (use 4 decimal places here) \$ 0.1430						
The result of this division is then multiplied x 100 (use 2 decimal places here) and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30						
The Class 2, 3, and 4 Levy Rate as follows:	y Rates are determin	ed	by multiplying th	e Clas	8 l	
Class 1 Rate	14.30	¢	X 2	=	Class 2 Rate: 28.60	
Class 1 Rate	14.30	¢	X 4	=	Class 3 & 4 Rate: 57.20	
DO NOT USE RATES	IN EXCESS OF 2 D	Œ	CIMAL PLACE	S		

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE

MERCER COUNTY, WEST VIRGINIA LEVY PAGE REGULAR CURRENT EXPENSE LEVY 2021 - 2022

Column E

		Column E			
		ertificate of Valuation	Levy		Taxes
Current Year	Assess	ed Value for Tax Purposes	Rate/S100	_	Levied
Class I					
Personal Property	S		14.30	S_	
Public Utility	_			_	
Total Class I	s			S	
Class II					
Real Estate	S	860,663,550	28.60	S	2,461,498
Personal Property		13,597,508			38,889
Total Class II	S	874,261,058		S	2,500,387
Class III					
Real Estate	S	326,846,390	57.20	S	1,869,561
Personal Property		267,027,752			1,527,399
Public Utility		175,918,256			1,006,252
Total Class III	5	769,792,398		5	4,403,212
Class IV					
Real Estate	5	194,850,500	57.20	\$	1,114,545
Personal Property		85,200,208			487,345
Public Utility		105,566,502			603,840
Total Class IV	5	385,617,210		\$	2,205,730
Total Value & Projected Revenue	5	2,029,670,666		\$	9,109,329
Less Delinquencies, Exonerations a	& Uncol	lectable Taxes	5.00%		455,466
Less Tax Discounts			2.00%		173,077
Less Allowance for Tax Increment (Subtracted from regular current ex		~			
Total Projected Property Tax Collec	tion				8,480,786
Less Assessor Valuation Fund			2.00%		169,616
(Subtracted from regular current ex	pense ta	ixes levied only)			
Not Amount to be Raised by Levy					
For Budget Purposes (Transfer acor	ount to Y	Worksheet GCRev - Acc	cunt No. 301-01)	8_	8,311,170

MERCER COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

295		ount	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions) 2020 - 2021	Budgeted Revenues 2021 - 2022
296			Nangpendable Fund Balance	2020 - 2021	2021-2022
297					
298 Assigned Fund Balance 185,111 301 91 Property Taxes - Current Expense (Page 3-Net) 8,118,943 301 02-05 Frior Year Taxes 363,000 301 06 Supplemental Taxes 508,440 301 07 Surplus 608,440 301 08 Delinquent & Nomentered Land Fund 608,440 301 09 Redemptions from State Auditor 608,440 301 10 Prior Years Fifth and Other Prior Years 608,440 301 10 Prior Years Fifth and Other Prior Years 608,440 301 11 Tax Less Sestoration 609 301 12 Tax Less Restoration 609 301 12 Tax Re	_				
185,111					
301 01 Property Taxes - Current Expense (Page 3-Net) 8,118,943 301 32-05 Prior Year Taxes 363,000 301 06 Supplemental Taxes 608,440 301 07 Surplus 301 08 Delinquent & Nonentered Land Fund 301 09 Redemptions from State Auditor 301 10 Prior Years Fifth and Other Prior Years 301 11 Tax Lien Surplus 301 12 Tax Loss Restoration 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 91 Property Taxes - Excess Levy (Page 4-Net) 301 92 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 188,500 303 Dog Taxes 366,623 304 Property Taxes - Excess Levy (Page 4-Net) 303 Dog Taxes 366,623 306 Gas and Oil Severance Tax 366,623 307 Horse and Dog Racing Tax 302,000 309 Hotel Occupancy Tax 312,000 309 Hotel Occupancy Tax 312,000 309 Hotel Occupancy Tax 312,000 312 Synthetic Fuel Tax 313 Miscellaneous Energy Tax (Coal Bad Methant) 39,263 317 Licenses 318 Building Permits 319 Miscellaneous Energy Tax (Coal Bad Methant) 32,204,124 323 State Grants 288,886 324 Other Grants 52,168 325 Pederal Grants 52,168 326 Mngistrate Court Clerk 8,494				192 111	100 140
301 02-05 Prior Year Taxes 363,000 301 06 Supplemental Taxes 608,440 301 07 Surplus 301 08 Delinquent & Nonentered Land Fund 301 09 Redemptions from State Auditor 301 10 Prior Years Fifth and Other Prior Years 301 11 Tax Lico Surplus 301 12 Tax Loss Resteration 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 91 Property Taxes - Excess Levy (Page 4-Net) 301 92 Property Taxes - Excess Levy (Page 4-Net) 303 304 Property Taxes - Excess Levy (Page 4-Net) 303 305 Dog Taxes 366,623 304 Property Transfer Tax 366,623 305 Gas and Oil Severance Tax 366,623 306 Gas and Oil Severance Tax 302,000 307 Horse and Dog Racing Tax 308 Wine & Liquor Tax 310,000 309 Hotel Occupancy Tax 310,000 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bad Mathant) 39,263 316 Licenses 318 Building Permits 4,200 322 Federal Grants 2,204,124 328,536 324 Other Grants 288,536 325 Pederal Payment in Lieu of Taxes 52,168 328 Mingistrate Court Clerk 8,494	_	- 01			199,148
301 06 Supplemental Taxes 608,440 301 07 Surplus 301 08 Delinquent & Nonentered Land Fund 301 301 09 Redemptions from State Auditor 301 10 Prior Years Fifth and Other Prior Years 301 11 Tax Loss Restoration 301 12 Tax Loss Restoration 301 12 Tax Loss Restoration 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 90 Property Taxes - Excess Levy (Page 4-Net) 302 302 Tax Penalties, Interest & Publication Fees 188,500 301 92 Property Taxes - Excess Levy (Page 4-Net) 302 188,500 302 Tax Penalties, Interest & Publication Fees 188,500 303 Dog Taxes 366,623 304 Property Transfer Tax 366,623 305 Gas and Oil Severance Tax 102,000 307 Horse and Deg Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax					8,311,170 363,000
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301 08 Delinquent & Nonentered Land Fund 301 09 Redemptions from State Auditor 301 10 Prior Years Fifth and Other Prior Years 301 11 Tax Lien Supplus 301 12 Tax Loss Restoration 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 91 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 303 Dog Taxes 304 Property Transfer Tax 366,623 305 Gas and Oil Severance Tax 102,000 307 Horse and Deg Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 910,265 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bod Methans) 39,263 314 Licenses 4,881 319 Miscellaneous Femilis 4,200 322 Federal Grants 2,			• •	508,440	600,400
301 09 Redemptions from State Auditor 301 10 Prior Years Fifth and Other Prior Years 301 11 Tax Lien Surptus 301 12 Tax Loss Restoration 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 91 Property Taxes - Excess Levy (Page 4-Net) 301 92 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 188,500 303 Dog Taxes 304 Property Transfer Tax 366,623 306 Gas and Oil Severance Tax 302,000 307 Horse and Dog Racing Tax 308, 308 Wine & Liquor Tax 310,000 309 Hotel Occupancy Tax 310 Waste Coal Producing Counties 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 317 Licenses 318 Building Permits 39,263 318 Building Permits 319 Miscellaneous Energy Tax (Coal Bad Mathant) 39,263 322 Federal Grants 2,204,124 323 State Grants 325 Federal Payment in Lieu of Taxes 327 Charges for Services 32,168 328 Magistrate Court Clerk 8,494					
301 10 Prior Years Fifth and Other Prior Years 301 11 Tax Lien Surplus 301 12 Tax Loss Restoration 301 90 Property Taxes - Excess Levy (Page 4-Net) 301 91 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 303 Dog Taxes 304 Property Transfer Tax 366,623 305 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bol Methant) 39,263 315 Licenses 3 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 2,204,124 324 Other Grants 2,204,124 325 Federal Payment in Lieu of Taxes					
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301 90 Property Taxes - Excess Levy (Page 4-Net) 301 91 Property Taxes - Excess Levy (Page 4-Net) 301 92 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 303 Dog Taxes 304 Property Transfer Tax 366,623 306 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 313 Miscellaneous Energy Tax (Coal Bed Methant) 39,263 317 Licenses 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 2,204,124 324 Other Grants 2,204,124 325 Federal Payment in Lieu of Taxes 52,168 326 Magistrate Court Clerk 8,494					
301 91 Property Taxes - Excess Levy (Page 4-Net) 301 92 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 188,500 303 Dog Taxes 366,623 304 Property Transfer Tax 366,623 306 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bod Methant) 39,263 315 Duilding Permits 4,200 318 Building Permits 4,200 320 Federal Grants 2,204,124 321 State Grants 2,88,586 322 Federal Payment in Lieu of Taxes 323 Charges for Services 52,168 324 Other Grants 52,168 325 Federal Payment in Lieu of Taxes 52,16	_				
301 92 Property Taxes - Excess Levy (Page 4-Net) 302 Tax Penalties, Interest & Publication Fees 188,500 303 Dog Taxes 366,623 304 Property Transfer Tax 366,623 306 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bod Methant) 39,263 317 Licenses 39,263 318 Building Permits 4,200 320 Federal Grants 2,204,124 321 State Grants 2,88,586 322 Federal Payment in Lieu of Taxes 52,168 323 Charges for Services 52,168 324 Other Grants 52,168 325 Federal Payment in Lieu of Taxes 52,168 326 Mingistrate Court Clerk					
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303 Dog Taxes 304 Property Transfer Tax 366,623 306 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 317 Licenses 39,263 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 52,168 325 Federal Payment in Lieu of Taxes 52,168 328 Magistrate Court Clerk 8,494	_	92			
304 Property Transfer Tax 366,623 306 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tex 20,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bad Methant) 39,263 317 Licenses 318 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 327 Charges for Services 52,168 328 Mingistrate Court Clerk 8,494	_			188,500	195,000
306 Gas and Oil Severance Tax 102,000 307 Horse and Dog Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 311 Payment in Licu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bad Methand) 39,263 317 Licenses 318 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	-		_		300
307 Horse and Dog Racing Tax 120,000 308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 311 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 313 313 Miscellaneous Energy Tax (Coal Bad Methans) 39,263 316 Building Permits 4,200 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	304			366,623	398,000
308 Wine & Liquor Tax 120,000 309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 313 313 Miscellaneous Energy Tax (Coal Bad Methant) 39,263 317 Licenses 318 318 Building Permits 4,200 322 Federal Grunts 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	305		Gas and Oil Severance Tax	102,000	104,230
309 Hotel Occupancy Tax 910,265 310 Waste Coal Producing Counties 4,881 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 313 313 Miscellaneous Energy Tax (Coal Bod Methano) 39,263 317 Licenses 318 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	307		Horse and Dog Racing Tax		
310 Waste Coal Producing Counties 311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 313 Miscellaneous Energy Tax (Coal Bod Methand) 39,263 317 Licenses 318 Building Permits 319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	308		Wine & Liquor Tax	120,000	170,210
311 Payment in Lieu of Taxes 4,881 312 Synthetic Fuel Tax 39,263 313 Miscellaneous Energy Tax (Coal Bad Methans) 39,263 317 Licenses 318 318 Building Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 327 Charges for Services 52,168 328 Mngistrate Court Clerk 8,494	309		Hotel Occupancy Tax	910,265	871,000
312 Synthetic Fuel Tax 313 Miscellaneous Energy Tax (Coal Bod Methans) 39,263 317 Licenses 318 Building Permits 319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 327 Charges for Services 52,168 328 Mngi strate Court Clerk 8,494	310		Waste Coal Producing Counties		
312 Synthetic Fuel Tax 313 Miscellaneous Energy Tax (Coal Bad Methans) 39,263 317 Licenses 318 Building Permits 4,200 319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 288,586 325 Federal Payment in Lieu of Taxes 52,168 326 Charges for Services 52,168 328 Mngistrate Court Clerk 8,494	311		Payment in Lieu of Taxes	4,881	3,168
317 Licenses 318 Building Permits 319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 325 325 Federal Payment in Lieu of Taxes 52,168 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	312		Synthetic Fuel Tax		-,
317 Licenses 318 Building Permits 319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 325 325 Federal Payment in Lieu of Taxes 52,168 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	313		Miscellaneous Energy Tax (Coal Bid Methans)	39,263	35,000
319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 325 Federal Payment in Lieu of Taxes 327 Charges for Services 52,168 328 Mngistrate Court Clerk 8,494	317				22,000
319 Miscellaneous Permits 4,200 322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 325 Federal Payment in Lieu of Taxes 327 Charges for Services 52,168 328 Mngistrate Court Clerk 8,494	318		Building Permits		
322 Federal Grants 2,204,124 323 State Grants 288,586 324 Other Grants 325 Federal Payment in Lieu of Taxes 327 Charges for Services 52,168 328 Mngistrate Court Clerk 8,494	-			4.200	4,429
323 State Grants 288,586 324 Other Grants 325 325 Federal Payment in Lieu of Taxes 327 327 Charges for Services 52,168 328 Magistrate Court Clerk 8,494	322		Federal Grants		655,319
324 Other Grants 325 Federal Payment in Lieu of Taxes 327 Charges for Services 52,168 328 Mugistrate Court Clerk 8,494	323		State Grants		312,682
325 Federal Payment in Lieu of Taxes 327 Charges for Services 52,168 328 Mngi strate Court Clerk 8,494				200,500	312,002
327 Charges for Services 52,168 328 Mngistrate Court Clerk 8,494	325				
328 Mngistrate Court Clerk 8,494				52 169	45,000
0,151	-				7,935
3.3(1)					
					1,800
330 Sheriff's Earnings 28,800 331 County Clerk's Earnings 152,470					24,500 151,417

MERCER COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Account	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
Number		2020 - 2021	2021 - 2022
332	Circuit Clerk's Earnings	66,150	56,900
333	Prosecuting Attorney's Earnings		
334	Accident Reports	1,500	5,400
335	Motor Vehicle License Fee	7,400	7,135
336	Map Sales		
337	Clerk Deed Fees	6,000	6,300
339	Parks & Recreation Fees		
340	Rents & Concessions	11,100	88,460
341	Landfill/Incinerator Fees	and the second	
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee	Araba Maria	
347	Special Patrol/Security Systems		
348	Franchise Agreement		
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	62,500	77,000
351	Jail Fees		
361	Fines, Fees & Court Costs	- 7	
362	Regional Jail Operations Partial Reimbursement	108,800	111,000
365	Interest Earned	193	170
366	Miscellaneous Revenue	20,000	20,000
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	46,000	38,000
371	Recycling Programs		
372	Filing Fees	2,000	5,000
373	Video Lottery	208,300	206,617
374	Planning Commission Revenue		200,000
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities	69,696	68,471
381	Charges to Other Entities	27,570	may 77 1
382	Refunds/Reimbursements (External Sources)	105,894	50,000
383	Parking	100,074	20000

West Virginia State Auditor's Office Local Government Services

Budget Form General County Revenue

MERCER COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Account Number		Budgeted Revenues (Including Revisions) 2020 - 2021	Budgeted Revenues 2021 - 2022
384	Sale of Fixed Assets	1,000	2,000
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	17,978	M. M. M. S. C. 93
390	Emergency 911 Reimbursement	100000000000000000000000000000000000000	
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	264,400	190,000
395	Magistrate Court Reimbursements	20, 17, 172, 183	
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	493,445	496,506
398	Transfers from Rainy Day Fund	241,255	The state of
399	Transfers Assessor's Valuation Fund	406,723	389,729
01	Grand Totals -General Fund Revenues	15,904,502	14,287,396